--- 1/11th Pound - Series “C” - 155 x 15 mm. - scanned at 100% scale ---

The catalogue lists the 1/11th pound strips as follows:

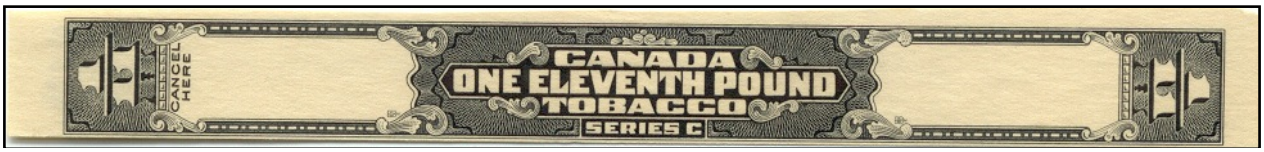
RP-892† - 1/11th pound, *coarse roulette*, with 4 mm. blue control numbers - **WANTED!**
RP-893 - 1/11th pound, *fine roulette*, with 4 mm. blue control numbers
RP-894 - 1/11th pound, *imperforate*, with 4 mm. blue control numbers

RP-951 - RP-894 overprinted **2-23** by Imperial Tobacco for the June 1940 Budget - imperforate
RP-984 - RP-894 rollered twice with **2-23 LB.** by Royal Canadian Tobacco for June 1940 - imperforate
RP-1025 - RP-894 overprinted **2-23** plus TWO TWENTY THIRDS / **LB.** TOBACCO by BABN for June 1940 - imperforate

RP-1059 - RP-894 surcharged **2¢ / EXCISE / TAX** by Imperial Tobacco for the June 1942 Budget - imperforate
RP-1092 - RP-894 mimeographed 1-10-D 2¢ by Macdonald Tobacco for the June 1942 Budget - imperforate
RP-1182 - RP-894 surcharged **2¢ / EXCISE / TAX** by BABN for the June 1942 Budget - imperforate
RP-1183 - RP-893 surcharged **2¢ / EXCISE / TAX** by BABN for the June 1942 Budget - *fine roulette*

RP-1268 - RP-1182 re-surcharged with **4¢** ■ by Imperial Tobacco for the March 1943 Budget - imperforate
RP-1555 - RP-894 surcharged **4¢** over **EXCISE TAX** by Tuckett Tobacco for March 1943 - imperforate
RP-1555a - double surcharged
RP-1561a - RP-894 surcharged **4¢** over **EXCISE TAX** by Tuckett Tobacco for March 1943 - imperforate
RP-1588 - RP-1182 re-surcharged with **4¢** plus three killers by BABN for the March 1943 Budget - imperforate
RP-1640 - **4¢** and **1/11**over **2¢** on **1¢ / EXCISE / TAX** on 1/16th pound by BABN for March 1943 - imperforate
RP-1655 - RP-893 surcharged **4¢ / EXCISE / TAX** by BABN for the March 1943 Budget - *fine roulette*

The collection contains the following *scissor-clipped* copy of the 1/11th pound plate proof **P-623 PP**.



RP-894n - 1/11th pound, imperforate plate proof

The earliest listed *dated* copy of the definitive 1/11th pound Series "C" strip is an *imperforate* used by "Macdonald Tobacco" in June 1935. Usually the early copies (as happens in nearly all of the Series "C" denominations) were separated by *coarse roulette*, eventually merging into the *fine roulette*, which was then used sporadically by the smaller manufacturers from 1935 into the 1940's.

The hidden letters "A-P" indicate that the die was approved in 1935. BABN reports that a plate contained 30 stamps – probably 3 x 10 impressions.

Most of the *fine roulette* copies of **RP-893** are roller cancelled and undated. Comparison with dated *imperforate* strips, plus a correlation of cancellation colours used over a large number of these roller cancellations might provide rough dating. One should note that the large companies used their strips faster than the smaller companies whose dates of usage often occur several years later.

The collection ***does not contain***, and I ***have not seen***, a copy of the ***coarse roulette*** 1/11th pound strip **RP-892**.The small figured 3 mm. **1-23-D** company cancellation code was used until payment *up-front* was introduced in 1938, when the format was changed to a 4 mm. **1-23D**. At this time "L. O. Grothe", an Imperial Tobacco subsidiary, was also receiving *imperforate* sheets.

RP-894 - 1/11th pound, imperforate, control **1122534**
Mimeographed **1-10-D-6-35** by "Macdonald Tobacco", Montreal, in June 1935

RP-894 - 1/11th pound, imperforate, control **1258821**
Roller coded **16-10-D / 65** by "L. O. Grothe Tobacco", Montreal, in June 1935

RP-893 - 1/11th pound, *fine roulette*, control **2416031**
Coded **1-23-D / BJA** by "Imperial Tobacco", Granby, in February 1939

1076124		RP-893	1/11th pound, fine roulette, unreadable roller
1122534 ★	06/35	RP-894	1/11th pound, *imperforate*, mimeographed **1-10-D-6-35**
1222408		RP-893	1/11th pound, fine roulette, rollered **13-10-D**
1258821 ★	06/35	RP-894	1/11th pound, *imperforate*, coded **16-10-D / 65**
1600925		RP-893	1/11th pound, fine roulette, rollered **23-10-D**
1912600		RP-893	1/11th pound, fine roulette, rollered **10-50-E**
2087308		RP-893	1/11th pound, fine roulette, rollered **3-13-D**
2125776		RP-893	1/11th pound, fine roulette, rollered **18-10-D**
2289547	04/38	RP-893	1/11th pound, fine roulette, coded **1-23-D / AIB**
2312564	06/38	RP-893	1/11th pound, fine roulette, coded **1-23-D / CIB**
2416031 ★	02/39	RP-893	1/11th pound, fine roulette, coded **1-23D / BJA**
2442700	05/39	RP-893	1/11th pound, fine roulette, coded **1-23D / BJB**

The first wartime Budget of September 12th 1939 increased the excise duty on manufactured tobacco from 20¢ to 25¢ per pound. Some of the following 1/11th pound strips were used after this 1939 excise duty increase.

RP-893 - 1/11th pound, *fine roulette*, control **2568745**
Roller cancelled **10-50-E** by the "Ontario Tobacco Company", Toronto

2482355	10/39	RP-893		1/11th pound, fine roulette, coded **1-23D / AJD**
2537376		RP-893		1/11th pound, fine roulette, rollered **23-10-D**
2553342★		07/35	RP-894	1/11th pound, *imperforate*, coded **16-10-D / 75**
2568745		RP-893		1/11th pound, fine roulette, rollered **10-50-E**
2568795		RP-893		1/11th pound, fine roulette, rollered **10-50-E**
2568745		RP-893		1/11th pound, fine roulette, rollered **10-50-E**
2568816		RP-893		1/11th pound, fine roulette, rollered **10-50-E**
2651628	04/40	RP-893		1/11th pound, fine roulette, coded **1-23D / AKB**
2660020	05/40	RP-893		1/11th pound, fine roulette, coded **1-23D / BKB**

The net weight of the 1/11th pound package was 1.45 ounces, and thus when the "Special War Measures Act" of the Budget of March 1943 doubled the *excise tax* to 2¢ per ounce or fraction thereof on manufactured tobacco, BABN overprinted its *fine roulette* sheets of **RP-893** with their three-line dark blue 3 and 2 mm. Gothic **4¢ / EXCISE / TAX** as **RP-1655**. Judging by the control numbers on the ***unsurcharged*** strips which follow in the next section, these *fine roulette* strips listed below had been returned to Ottawa by smaller companies when the Budget of June 1942 was tabled, and then sent to BABN for surcharging in March 1943.

RP-1655 - 4¢ / EXCISE / TAX on 1/11th pound, *fine roulette*, control **2931408**
Roller cancelled **10-50-E** by the "Ontario Tobacco Company", Toronto

2714234	09/43	RP-1655	**4¢ / EXCISE / TAX** on 1/11th pound, fine roulette, coded **1-23D / COC**
2714246	09/43	RP-1655	**4¢ / EXCISE / TAX** on 1/11th pound, fine roulette, coded **1-23D / COC**
2927446		RP-1655	**4¢ / EXCISE / TAX** on 1/11th pound, fine roulette, rollered **10-50-E**
2931408		RP-1655	**4¢ / EXCISE / TAX** on 1/11th pound, fine roulette, rollered **10-50-E**

The following strips had been used prior to the June 1942 Budget, or may have been used under the 1942 Budget by the addition of a two cent excise stamp which has since become detached.

RP-893 - 1/11th pound, *fine roulette*, control **3055130**
Roller cancelled **31-10-D** by "J. D. Therien Tobacco", Montreal

3000790	RP-893	1/11th pound, fine roulette, rollered **18-10-D**
3003271	RP-893	1/11th pound, fine roulette, rollered **18-10-D**
3055130	RP-893	1/11th pound, fine roulette, rollered **31-10-D**
3062262	RP-893	1/11th pound, fine roulette, rollered **10-50-E**
3062294	RP-893	1/11th pound, fine roulette, with an unreadable roller
3227474	RP-893	1/11th pound, fine roulette, rollered **10-50-E**

When the Budget of June 24th 1942 under the "Special War Measures Act", while maintaining the *excise duty* unchanged, added an additional *excise tax* of 1¢ per ounce (or fraction thereof) BABN overprinted **RP-893** with their three-line dark blue 3 and 2 mm. Gothic 2¢ / EXCISE / TAX as **RP-1183**.

RP-1183 - 2¢ / EXCISE / TAX on 1/11th pound, *fine roulette*, control **3348738**
Roller cancelled **18-10-D / - 51 -** by the "Landau & Cormack", Montreal

3348738 ★	RP-1183	**2¢ / EXCISE / TAX** on 1/11th pound, fine roulette, rollered **18-10-D / - 51 -**

When the Budget of March 3rd 1943 under the "Special War Measures Act" doubled the *excise tax* from 1¢ to 2¢ per ounce (or fraction thereof) BABN overprinted their *fine roulette* sheets of **RP-893** with the three-line dark blue 3 and 2 mm. Gothic **4¢ / EXCISE / TAX** as **RP-1655**.

RP-1655 - 4¢ / EXCISE / TAX on 1/11th pounds, *fine roulette*, control **3719792**

3606762	RP-1655	**4¢ / EXCISE / TAX** on 1/11th pound, fine roulette
3653751	RP-1655	**4¢ / EXCISE / TAX** on 1/11th pound, fine roulette, rollered **18-10-D / 67**
3710687	RP-1655	**4¢ / EXCISE / TAX** on 1/11th pound, fine roulette
3719792 ★	RP-1655	**4¢ / EXCISE / TAX** on 1/11th pound, fine roulette
3718559	RP-1655	**4¢ / EXCISE / TAX** on 1/11th pound, fine roulette
3719800	RP-1655	**4¢ / EXCISE / TAX** on 1/11th pound, fine roulette
3719807	RP-1655	**4¢ / EXCISE / TAX** on 1/11th pound, fine roulette
3743780	RP-1655	**4¢ / EXCISE / TAX** on 1/11th pound, fine roulette
3750066	RP-1655	**4¢ / EXCISE / TAX** on 1/11th pound, fine roulette, rollered **10-50-E**

Note: ***a large gap in control numbers occurs at this point***

The missing control numbers form an enigma. A war was in progress and sheets of stamps were not being destroyed without cause. Nearly all of the *imperforate* obsolete sheets were sent to BABN for overprinting to new denominations late in 1943. Were the missing strips *fine roulette* until about **7000000** and finally destroyed as unwanted? At this point, a block of about 4,000,000 strips is missing.

The following copies of the *imperforate* 1/11th pound strip were used ***pre-war***. I would only be guessing at the dating for the triple letter dating on the "Royal Canadian" **4-50-E** strips which came in different coloured inks - some of the colours have been incorrectly recorded. These colours record the various years and probably read in months (at least they pre-date 1938, when *payment up-front*, with the company's systematic code dating, came into use by "Royal Canadian Tobacco"). Unfortunately the proper colour of these triple letter cancellations used by "Royal Canadian Tobacco" were not recorded when they were listed, but they were probably used at about the same time as the dated "Tuckett Tobacco" and "Macdonald Tobacco" strips.

RP-894 - 1/11th pound, imperforate, control **7207933**
Mimeographed **1-10-D-11-35** by "Macdonald Tobacco", Montreal, in November 1935

RP-894 - 1/11th pound, imperforate, control **B1573404**
Coded **1-18-E / 96** by "Tuckett Tobacco", Hamilton, in September 1936

7207933★	11/35	RP-894	1/11th pound, imperforate, mimeographed **1-10-D-11-35**
8453450		RP-894	1/11th pound, imperforate, mimeographed **6. . 13D**
A2537428	03/36	RP-894	1/11th pound, imperforate, coded **1-18-E / 36**
A5287480	04/36	RP-894	1/11th pound, imperforate, mimeographed **1-10-D-4-36**
A7078738	03/36	RP-894	1/11th pound, imperforate, mimeographed **6. . 13D**
B1573404★	09/36	RP-894	1/11th pound, imperforate, coded **1-18-E / 96**
B1653191		RP-894	1/11th pound, imperforate, rollered 4-50-E / P-P-P
B1768718		RP-894	1/11th pound, imperforate, rollered 4-50-E / P-P-P
B1854496		RP-894	1/11th pound, imperforate, rollered 4-50-E / P-P-P
B1856863		RP-894	1/11th pound, imperforate, rollered 4-50-E / P-P-P
B1856883		RP-894	1/11th pound, imperforate, rollered 4-50-E / P-P-P
B3905682		RP-894	1/11th pound, imperforate, rollered 4-50-E / P-P-P
B4038543		RP-894	1/11th pound, imperforate, rollered 4-50-E / P-P-P
B4061599		RP-894	1/11th pound, imperforate, rollered 4-50-E / P-P-P

The change in cancellation from P-P-P to E-E-E may have been occasioned by the increase in federal sales tax from 6% to 8% in 1936. The following letters seem to read (from "A" to "L") as months of the year.

B4160343	05/36	RP-894	1/11th pound, imperforate, rollered 4-50-E / E-E-E
B4176319	05/36	RP-894	1/11th pound, imperforate, rollered 4-50-E / E-E-E
B4177339	05/36	RP-894	1/11th pound, imperforate, rollered 4-50-E / E-E-E
B4179479	05/36	RP-894	1/11th pound, imperforate, rollered 4-50-E / E-E-E
B4179599	05/36	RP-894	1/11th pound, imperforate, rollered 4-50-E / E-E-E
B4179749	05/36	RP-894	1/11th pound, imperforate, rollered 4-50-E / E-E-E
B4226688	07/36	RP-894	1/11th pound, imperforate, rollered 4-50-E / G-G-G
B4228169	07/36	RP-894	1/11th pound, imperforate, rollered 4-50-E / G-G-G
B4233180	07/36	RP-894	1/11th pound, imperforate, rollered 4-50-E / G-G-G
B4233294	07/36	RP-894	1/11th pound, imperforate, rollered 4-50-E / G-G-G

B6299905	07/36	RP-894	1/11th pound, imperforate, rollered 4-50-E / G-G-G
B6318439	07/36	RP-894	1/11th pound, imperforate, rollered 4-50-E / G-G-G
B6339920	07/36	RP-894	1/11th pound, imperforate, rollered 4-50-E / G-G-G
B6343819	07/36	RP-894	1/11th pound, imperforate, rollered 4-50-E / G-G-G
B6373899	07/36	RP-894	1/11th pound, imperforate, rollered 4-50-E / G-G-G
B6373989	07/36	RP-894	1/11th pound, imperforate, rollered 4-50-E / G-G-G
B6379504	07/36	RP-894	1/11th pound, imperforate, rollered 4-50-E / G-G-G
B6381229	07/36	RP-894	1/11th pound, imperforate, rollered 4-50-E / G-G-G
B6404512	07/36	RP-894	1/11th pound, imperforate, rollered 4-50-E / G-G-G
B6467989	07/36	RP-894	1/11th pound, imperforate, rollered 4-50-E / G-G-G
B8141757	07/36	RP-894	1/11th pound, imperforate, rollered 4-50-E / G-G-G
B8141967	07/36	RP-894	1/11th pound, imperforate, rollered 4-50-E / G-G-G
B8212741	07/36	RP-894	1/11th pound, imperforate, rollered 4-50-E / G-G-G
B8260565	07/36	RP-894	1/11th pound, imperforate, rollered 4-50-E / G-G-G
B8313522	08/36	RP-894	1/11th pound, imperforate, rollered 4-50-E / H-H-H
B8313642	08/36	RP-894	1/11th pound, imperforate, rollered 4-50-E / H-H-H
B8313762	08/36	RP-894	1/11th pound, imperforate, rollered 4-50-E / H-H-H
B8315712	08/36	RP-894	1/11th pound, imperforate, rollered 4-50-E / H-H-H
B8315832	08/36	RP-894	1/11th pound, imperforate, rollered 4-50-E / H-H-H
B8322732	08/36	RP-894	1/11th pound, imperforate, rollered 4-50-E / H-H-H
B8338405	08/36	RP-894	1/11th pound, imperforate, rollered 4-50-E / H-H-H
B8377034	08/36	RP-894	1/11th pound, imperforate, rollered 4-50-E / H-H-H
B8415836	08/36	RP-894	1/11th pound, imperforate, rollered 4-50-E / H-H-H
B8442416	08/36	RP-894	1/11th pound, imperforate, rollered 4-50-E / H-H-H
B8443142	08/36	RP-894	1/11th pound, imperforate, rollered 4-50-E / H-H-H
B9041668	08/36	RP-894	1/11th pound, imperforate, rollered 4-50-E / H-H-H
B9041734	08/36	RP-894	1/11th pound, imperforate, rollered 4-50-E / H-H-H
B9041758	08/36	RP-894	1/11th pound, imperforate, rollered 4-50-E / H-H-H
B9042064	08/36	RP-894	1/11th pound, imperforate, rollered 4-50-E / H-H-H
B9043969	08/36	RP-894	1/11th pound, imperforate, rollered 4-50-E / H-H-H
B9050041	08/36	RP-894	1/11th pound, imperforate, rollered 4-50-E / H-H-H
B9054156	08/36	RP-894	1/11th pound, imperforate, rollered 4-50-E / H-H-H
B9054606	08/36	RP-894	1/11th pound, imperforate, rollered 4-50-E / H-H-H
B9112909	09/36	RP-894	1/11th pound, imperforate, rollered 4-50-E / I-I-I
B9159501	09/36	RP-894	1/11th pound, imperforate, rollered 4-50-E / I-I-I
B9175536	09/36	RP-894	1/11th pound, imperforate, rollered 4-50-E / I-I-I
B9175596	09/36	RP-894	1/11th pound, imperforate, rollered 4-50-E / I-I-I
B9178896	09/36	RP-894	1/11th pound, imperforate, rollered 4-50-E / I-I-I
B9180824	09/36	RP-894	1/11th pound, imperforate, rollered 4-50-E / I-I-I
B9299449	09/36	RP-894	1/11th pound, imperforate, rollered 4-50-E / I-I-I
B9259479	09/36	RP-894	1/11th pound, imperforate, rollered 4-50-E / I-I-I
B9260507	09/36	RP-894	1/11th pound, imperforate, rollered 4-50-E / I-I-I
B9366780	10/36	RP-894	1/11th pound, imperforate, rollered 4-50-E / J-J-J
C1749958	11/36	RP-894	1/11th pound, imperforate, mimeographed **1-10-D-11-36**
C1907337	12/36	RP-894	1/11th pound, imperforate, mimeographed **1-10-D-12-36**
C2776243	12/36	RP-894	1/11th pound, imperforate, mimeographed **1-10-D-12-36**
C3000393	12/36	RP-894	1/11th pound, imperforate, mimeographed **1-10-D-12-36**
C4050041	10/36	RP-894	1/11th pound, imperforate, rollered 4-50-E / J-J-J
C4189613		RP-894	1/11th pound, imperforate, rollered **1-10-D**
C4602213	01/37	RP-894	1/11th pound, imperforate, mimeographed **1-10-D-1-37**
C5303051	01/37	RP-894	1/11th pound, imperforate, mimeographed **1-10-D-1-37**
C5306172	01/37	RP-894	1/11th pound, imperforate, mimeographed **1-10-D-1-37**
C6051094		RP-894	1/11th pound, imperforate, rollered **1-10-D**
C6070240	10/36	RP-894	1/11th pound, imperforate, rollered 4-50-E / J-J-J
C6072276	10/36	RP-894	1/11th pound, imperforate, rollered 4-50-E / J-J-J
C6105832	10/36	RP-894	1/11th pound, imperforate, rollered 4-50-E / J-J-J
C6129044	11/36	RP-894	1/11th pound, imperforate, rollered 4-50-E / K-K-K
C6144136	11/36	RP-894	1/11th pound, imperforate, rollered 4-50-E / K-K-K
C6218527	11/36	RP-894	1/11th pound, imperforate, rollered 4-50-E / K-K-K
C7475119	02/37	RP-894	1/11th pound, imperforate, mimeographed **1-10-D-2-37**
C7877173	11/36	RP-894	1/11th pound, imperforate, rollered **1-10-D**

When the second wartime Budget of June 24th 1940 increased the excise duty on manufactured tobacco from 25¢ to 35¢ per pound, the manufacturers began production of the smaller 2/23rd pound package, and "Imperial Tobacco" and its subsidiaries overprinted sheets of **RP-894** (the imperforate 1/11th pound strip) in black with a 6 mm. Gothic **2-23** in the center, a 4 mm. Gothic **2/23** at the sides, plus five horizontally stacked 11 mm. *killer lines* at the ends as the company provisional **RP-951**. Was the overprinting done in Montreal, and then sent to their subsidiaries? The strip was date coded since the Area Collector had taken the added excise duty when it was overprinted, and thus the product was *excise duty paid* when delivered for consumption.

RP-891 - **2-23** on 1/11th pound, imperforate, control **C8145093**
Coded **7-13D / AKC** by "B. Houde & Grothe", Quebec City, in July 1940

C8145093★	07/40	RP-891	**2-23** on 1/11th pound, imperforate, coded **7-13D / AKC**

It is possible that the 2/23rd pound pouch was intended to be for sale in the Province of Quebec, which on July 1st 1940 had enacted a 10% tobacco tax. The larger 1/11th pound pouch would have been for sale across Canada at the same price.

Meanwhile, the ***pre-war*** use of the imperforate **RP-894** had continued.

RP-894 - 1/11th pound, imperforate, control **D2287443**
Roller cancelled 4-50-E / D-B-8 by "Royal Canadian Tobacco", Toronto, in February 1938

D0053014	12/36	RP-894	1/11th pound, imperforate, rollered 4-50-E / L-L-L
D1195661	06/37	RP-894	1/11th pound, imperforate, rollered 4-50-E / O-O-O
D1195691	06/37	RP-894	1/11th pound, imperforate, rollered 4-50-E / O-O-O
D1196323	06/37	RP-894	1/11th pound, imperforate, rollered 4-50-E / O-O-O
D1267823	07/37	RP-894	1/11th pound, imperforate, rollered 4-50-E / M-M-M
D1493615	07/37	RP-894	1/11th pound, imperforate, rollered 4-50-E / M-M-M
D1933918	09/37	RP-894	1/11th pound, imperforate, rollered 4-50-E / H-H-H

I am only guessing that the preceding letter coding for 1937 reads *backwards* in odd lettered months beginning at "Y" for January 1937. More variant coded examples are required for 1936-37. I have run all of the above coded dates in *claret* ink however there was also a *green* ink cancellation (among others). The listed colours need refining, and are not correct as shown. Forty or so years ago my computer didn't include colors.

Beginning in 1938 with *up-front* payment for stamps, codes from "Royal Canadian Tobacco", Toronto, read with the initial letter in twelve *even numbered* letters (i.e. "B" / "D" / "F" / etc.), while the second letter reads a normal consecutive twelve letter *alphabetic* sequence (from "A" to "L") ***both of which*** indicate the ***month***, and the final digit gives the year - thus D-B-8 reads as - 2nd month - 2nd month - 1938. What a weird system!

D2235384	01/38	RP-894	1/11th pound, imperforate, rollered 4-50-E / B-A-8
D2264862	02/38	RP-894	1/11th pound, imperforate, rollered 4-50-E / D-B-8
D2265837	02/38	RP-894	1/11th pound, imperforate, rollered 4-50-E / D-B-8
D2287443	02/38	RP-894	1/11th pound, imperforate, rollered 4-50-E / D-B-8
D2287443	02/38	RP-894	1/11th pound, imperforate, rollered 4-50-E / D-B-8
D2296182	02/38	RP-894	1/11th pound, imperforate, rollered 4-50-E / D-B-8
D2918513	04/38	RP-894	1/11th pound, imperforate, rollered 4-50-E / H-D-8
D3111823	05/38	RP-894	1/11th pound, imperforate, rollered 4-50-E / J-E-8
D3139790	05/38	RP-894	1/11th pound, imperforate, rollered 4-50-E / J-E-8
D3160237	05/38	RP-894	1/11th pound, imperforate, rollered 4-50-E / J-E-8

D3181847	05/38	RP-894	1/11th pound, imperforate, rollered 4-50-E / J-E-8
D3937366	07/38	RP-894	1/11th pound, imperforate, rollered 4-50-E / N-G-8
D3986314	07/38	RP-894	1/11th pound, imperforate, rollered 4-50-E / N-G-8
D4004389	07/38	RP-894	1/11th pound, imperforate, rollered 4-50-E / N-G-8
D4011417	07/38	RP-894	1/11th pound, imperforate, rollered 4-50-E / N-G-8
D4159924	07/38	RP-894	1/11th pound, imperforate, rollered 4-50-E / N-G-8
D4607975	09/38	RP-894	1/11th pound, imperforate, rollered 4-50-E / R-I-8
D5197970	10/38	RP-894	1/11th pound, imperforate, rollered 4-50-E / T-J-8
D5675698	10/38	RP-894	1/11th pound, imperforate, rollered 4-50-E / T-J-8
D5630678	10/38	RP-894	1/11th pound, imperforate, rollered 4-50-E / T-J-8
D6513990	01/39	RP-894	1/11th pound, imperforate, rollered 4-50-E / B-A-9
D6573271	01/39	RP-894	1/11th pound, imperforate, rollered 4-50-E / B-A-9
D6607004	02/39	RP-894	1/11th pound, imperforate, rollered 4-50-E / D-B-9
D6616532	02/39	RP-894	1/11th pound, imperforate, rollered 4-50-E / D-B-9
D6696691	02/39	RP-894	1/11th pound, imperforate, rollered 4-50-E / D-B-9
D6820587	02/39	RP-894	1/11th pound, imperforate, rollered 4-50-E / D-B-9
D7019431★	03/39	RP-894	1/11th pound, imperforate, rollered 4-50-E / F-C-9

When the Budget of June 24th 1940 increased the excise duty from 25¢ to 35¢ per pound, the manufacturers decreased the 1/11th pound package, overprinting their 1/11th pound sheets for use at 2/23rd pounds in a series of company provisional overprints, *for sale in Quebec* where at that time a 10% tobacco tax was in force.

"Royal Canadian Tobacco", Toronto (the major pre-war producer of the 1/11th pound size) rollered sheets of the imperforate **RP-894** ***in purple ink*** with two vertical columns of 4½ mm. Gothic characters **2/23 LB.** as the provisional **RP-984**. The strips are date coded since the Area Collector had adjusted the excise duty when the overprinting occurred, and the tobacco was *excise duty paid* when delivered for consumption. I ***have not seen*** a copy of the single column variant **RP-984a**.

RP-984 - 2/23 LB. on 1/11th pound, imperforate, control **D7993230**
Roller coded **4-50-E / A-G-0** by "Royal Canadian Tobacco", Toronto, in July 1940

D7969267	07/40	RP-984	**2/23 LB.** on 1/11th pound, imperforate, coded **4-50-E / A-G-0**
D7993230★	07/40	RP-984	**2/23 LB.** on 1/11th pound, imperforate, coded **4-50-E / A-G-0**
D8015174	07/40	RP-984	**2/23 LB.** on 1/11th pound, imperforate, coded **4-50-E / A-G-0**
D8019759	07/40	RP-984	**2/23 LB.** on 1/11th pound, imperforate, coded **4-50-E / A-G-0**
D8069472	07/40	RP-984	**2/23 LB.** on 1/11th pound, imperforate, coded **4-50-E / A-G-0**

From their dates of use, it seems that, when the June 1940 Budget was tabled, the preceding strips had been returned to Ottawa by a smaller manufacturer, and were then trans-shipped to "Royal Canadian Tobacco", since they had used the following strips in July 1939. *The illustrated strip has been previously shown*.

RP-894 - 1/11th pound, imperforate, control **D2287443**
Roller cancelled 4-50-E / D-B-8 by "Royal Canadian Tobacco", Toronto, in February 1938

D8077477	07/39	RP-894	1/11th pound, imperforate, rollered 4-50-E / N-G-9
D8123192	07/39	RP-894	1/11th pound, imperforate, rollered 4-50-E / N-G-9
D8123732	07/39	RP-894	1/11th pound, imperforate, rollered 4-50-E / N-G-9
D8840479	05/40	RP-894	1/11th pound, imperforate, mimeographed **1-10-D-5-40**

For general distribution under the Budget of June 24th 1940, BABN overprinted their *control-free* vault stock of the imperforate **RP-894** using a central 7½ mm. dark blue Roman **2/23** an upright 2 mm. Gothic **2/23** in the cancellation panel, plus the two-line 2 and 2½ mm. Gothic TWO TWENTY THIRDS / **LB.** TOBACCO in the control panel, and six vertical *killer lines* |||||| at the ends as **RP-1025**. The strips are date coded since they were acquired post-Budget, and the tobacco was *excise duty paid* when delivered for consumption.

RP-1025 - **2/23** plus TWO TWENTY THIRDS / **LB.** TOBACCO on 1/11th pound, imperforate, *without control numbering*
Coded **7-13D / BKC** by "B. Houde & Grothe", Quebec City, in August 1940

No controls	07/40	RP-1025	**2/23** on 1/11th pound, imperforate, coded **1-18-E / AKC**
No controls	07/40	RP-1025	**2/23** on 1/11th pound, imperforate, coded **7-13D / AKC**
No controls★	08/40	RP-1025	**2/23** on 1/11th pound, imperforate, coded **7-13D / BKC**

Meanwhile, for *across Canada sales*, post-Budget use of the 1/11th pound strip continued.

RP-894 - 1/11th pound, imperforate, control **E4285384**
Roller coded **6-10D / BLA** by "Imperial Tobacco", Montreal, in February 1941

D9468700	07/40	RP-894	1/11th pound, imperforate, coded **6-10D / AKC**
D9936390	08/40	RP-894	1/11th pound, imperforate, coded **6-10D / BKC**
E0166321	02/41	RP-894	1/11th pound, imperforate, coded **1-18-E / BLA**
E0711361	09/40	RP-894	1/11th pound, imperforate, rollered **4-50-E / A-I-0**
E1292296	09/40	RP-894	1/11th pound, imperforate, coded **6-10D / CKC**
E1507473	10/40	RP-894	1/11th pound, imperforate, coded **6-10D / AKD**
E1592905	10/40	RP-894	1/11th pound, imperforate, coded **6-10D / AKD**
E1708677	10/40	RP-894	1/11th pound, imperforate, coded **6-10D / AKD**
E1708874	10/40	RP-894	1/11th pound, imperforate, coded **6-10D / AKD**
E1747086	10/40	RP-894	1/11th pound, imperforate, coded **6-10D / AKD**
E2111062	10/40	RP-894	1/11th pound, imperforate, rollered **4-50-E / A-J-0**
E2553503	11/40	RP-894	1/11th pound, imperforate, coded **6-10D / BKC**
E2895262	12/40	RP-894	1/11th pound, imperforate, coded **6-10D / CKD**
E2914128	12/40	RP-894	1/11th pound, imperforate, coded **6-10D / CKD**
E3226025	12/40	RP-894	1/11th pound, imperforate, coded **6-10D / CKD**
E3226040	12/40	RP-894	1/11th pound, imperforate, coded **6-10D / CKD**
E3751781	01/41	RP-894	1/11th pound, imperforate, coded **6-10D / ALA**
E4098015	02/41	RP-894	1/11th pound, imperforate, coded **6-10D / BLA**
E4216721	02/41	RP-894	1/11th pound, imperforate, coded **6-10D / BLA**
E4218169	02/41	RP-894	1/11th pound, imperforate, coded **6-10D / BLA**
E4285384	02/41	RP-894	1/11th pound, imperforate, coded **6-10D / BLA**
E4297621	02/41	RP-894	1/11th pound, imperforate, coded **6-10D / BLA**
E4366739	02/41	RP-894	1/11th pound, imperforate, coded **1-23D / BLA**
E4758069	02/41	RP-894	1/11th pound, imperforate, coded **6-10D / BLA**
E5317692	03/41	RP-894	1/11th pound, imperforate, coded **6-10D / CLA**
E5454912	03/41	RP-894	1/11th pound, imperforate, coded **6-10D / CLA**
E5857518	03/41	RP-894	1/11th pound, imperforate, coded **6-10D / CLA**
E6108395	04/41	RP-894	1/11th pound, imperforate, coded **6-10D / ALB**
E6505735	04/41	RP-894	1/11th pound, imperforate, coded **6-10D / ALB**
E6505783	04/41	RP-894	1/11th pound, imperforate, coded **6-10D / ALB**

E6517305	04/41	RP-894	1/11th pound, imperforate, coded **6-10D / ALB**
E6678542	05/41	RP-894	1/11th pound, imperforate, coded **6-10D / BLB**
E7733705	07/41	RP-894	1/11th pound, imperforate, coded **6-10D / ALC**
E7733709	07/41	RP-894	1/11th pound, imperforate, coded **6-10D / ALC**
E7824707	07/41	RP-894	1/11th pound, imperforate, coded **6-10D / ALC**
E8088532	07/41	RP-894	1/11th pound, imperforate, coded **6-10D / ALC**
F0012709	09/41	RP-894	1/11th pound, imperforate, coded **6-10D / CLC**
F0430340	10/41	RP-894	1/11th pound, imperforate, coded **6-10D / ALD**
F0430363	10/41	RP-894	1/11th pound, imperforate, coded **6-10D / ALD**
F0544707	11/41	RP-894	1/11th pound, imperforate, coded **6-10D / BLD**
F0636342	11/41	RP-894	1/11th pound, imperforate, coded **6-10D / BLD**
F0681075	11/41	RP-894	1/11th pound, imperforate, coded **6-10D / BLD**
F1681733	12/41	RP-894	1/11th pound, imperforate, coded **6-10D / CLD**
F2233768	01/42	RP-894	1/11th pound, imperforate, coded **6-10D / AMA**
F2335215	01/42	RP-894	1/11th pound, imperforate, coded **6-10D / AMA**
F2413130	01/42	RP-894	1/11th pound, imperforate, coded **6-10D / AMA**
F2494256	02/42	RP-894	1/11th pound, imperforate, coded **6-10D / BMA**
F2494262	02/42	RP-894	1/11th pound, imperforate, coded **6-10D / BMA**
F2495197	02/42	RP-894	1/11th pound, imperforate, coded **6-10D / BMA**
F2525740	02/42	RP-894	1/11th pound, imperforate, coded **6-10D / BMA**
F3118236	03/42	RP-894	1/11th pound, imperforate, coded **6-10D / CMA**

When the Budget of March 3rd 1943 under the "Special War Measures Act" doubled the excise tax from 1¢ to 2¢ per ounce or fraction thereof, "Tuckett Tobacco" surcharged their vault stock sheets of **RP-894** in black ink with a 3 mm. thin Roman **4¢** over their 4 mm. heavy Gothic tall E's surcharge **EXCISE TAX**, as the provisional **RP-1555**.

The variant strip **RP-1555a**, illustrated below, exhibits a *double surcharge* which includes the company coding **1-18-E / COB** for June 1943 - this is a *one-time* code dated / surcharge. The strips were date coded since the Area Collector had taken the added excise tax when they were surcharged, and thus the tobacco was *excise tax paid* when delivered for consumption.

RP-1555a - **4¢ / EXCISE TAX** on 1/11th pound, imperforate, control **F3302780**
Coded **1-18-E / COB** by "Tuckett Tobacco", Hamilton, in June 1943 - a tall E's *double surcharge*

F3302674	06/43	RP-1555	**4¢ / EXCISE TAX** on 1/11th pound, imperforate, coded **1-18-E / COB**
F3302780★	06/43	RP-1555a	**4¢ / EXCISE TAX** on 1/11th pound, imperforate, coded **1-18-E / COB**, a black tall E's, double surcharge

At the same time, "Tuckett Tobacco" produced the 3 mm. Roman surcharge of **4¢** over a 2 mm. thin Gothic inscription **EXCISE TAX** - as the provisional **RP-1561a**.

RP-1561a - **4¢** / **EXCISE TAX** on 1/11th pound, imperforate, control **F3302993**
Coded **1-18-E / COB** by "Tuckett Tobacco", Hamilton, in June 1943

F3302993★	06/43	RP-1561a	**4¢** / **EXCISE TAX** on 1/11th pound, imperforate, coded **1-18-E / COB**

The appearance of the *variant* Tuckett Tobacco surcharge **RP-1555** on nearly identical control numbered 1/11th pound strips (an occurrence also found on their 2/21st pound strips) seems to indicate that these *variant* Tuckett settings occurred *on the same* typeset surcharging plate.

RP-1555 - 4¢ / EXCISE TAX on 1/11th pound, imperforate, control **F3306784**
Coded **1-18-E / COB** by "Tuckett Tobacco", Hamilton, in June 1943

F3306784★	06/43	RP-1555	**4¢ / EXCISE TAX** on 1/11th pound, imperforate, coded **1-18-E / COB**

The pre-1942 Budget use of **RP-894** had continued at "Imperial Tobacco", Montreal. *The illustration is from an earlier numbered batch of strips*.

RP-894 - 1/11th pound, imperforate, control **B1573404**
Coded **1-18-E / 96** by "Tuckett Tobacco", Hamilton, in September 1936

F3459862	03/42	RP-894	1/11th pound, imperforate, coded **6-10D / CMA**
F3787598	04/42	RP-894	1/11th pound, imperforate, coded **6-10D / AMB**
F4147896	05/42	RP-894	1/11th pound, imperforate, coded **6-10D / BMB**
F4164263	05/42	RP-894	1/11th pound, imperforate, coded **6-10D / BMB**
F4890658	05/42	RP-894	1/11th pound, imperforate, coded **6-10D / BMB**
F4983067	06/42	RP-894	1/11th pound, imperforate, coded **6-10D / CMB**
F5109790	06/42	RP-894	1/11th pound, imperforate, coded **6-10D / CMB**
F5333033	06/42	RP-894	1/11th pound, imperforate, coded **6-10D / CMB**

When the Budget of June 23rd 1942 under the "Special War Measures Act" imposed an excise tax of 1¢ per ounce or fraction thereof on manufactured tobacco, "Imperial Tobacco", Montreal, surcharged *on-hand* sheets of the imperforate **RP-894** in red ink with their two-line 4 and 2½ mm. Gothic **2¢ / EXCISE TAX** as the *one-time* company provisional **RP-1059**.

The first undated copies (pre-coded **6-10D** in black ink) come from June 1942 and were probably made using *on-hand* strips purchased at the pre-Budget rate. The tobacco was thus added *excise tax payable* when the product was delivered for consumption. Code dating was resumed in July 1942 using red ink on sheets purchased from Ottawa under the higher excise tax rate, and this tobacco was *excise tax paid*.

RP-1059 - **2¢ / EXCISE TAX** on 1/11th pound, imperforate, control **F6112167**
One-time coded **6-10D / BMC** by "Imperial Tobacco", Montreal, in August 1942

F5365992	RP-1059	**2¢ / EXCISE TAX** on 1/11th pound, imperforate, uncoded
F5415508	RP-1059	**2¢ / EXCISE TAX** on 1/11th pound, imperforate, uncoded
F5415514	RP-1059	**2¢ / EXCISE TAX** on 1/11th pound, imperforate, coded **6-10D**
F5415517	RP-1059	**2¢ / EXCISE TAX** on 1/11th pound, imperforate, coded **6-10D**
F5505606	RP-1059	**2¢ / EXCISE TAX** on 1/11th pound, imperforate, uncoded

F5623062	07/42	RP-1059	**2¢ / EXCISE TAX** on 1/11th pound, imperforate, coded **6-10D / AMC**
F5678960	07/42	RP-1059	**2¢ / EXCISE TAX** on 1/11th pound, imperforate, coded **6-10D / AMC**
F5762211	07/42	RP-1059	**2¢ / EXCISE TAX** on 1/11th pound, imperforate, coded **6-10D / AMC**
F5968443	07/42	RP-1059	**2¢ / EXCISE TAX** on 1/11th pound, imperforate, coded **6-10D / AMC**
F5982146	07/42	RP-1059	**2¢ / EXCISE TAX** on 1/11th pound, imperforate, coded **6-10D / AMC**
F6029122★	07/42	RP-1059	**2¢ / EXCISE TAX** on 1/11th pound, imperforate, coded **6-10D / AMC**
F6093704	08/42	RP-1059	**2¢ / EXCISE TAX** on 1/11th pound, imperforate, coded **6-10D / BMC**
F6093718	08/42	RP-1059	**2¢ / EXCISE TAX** on 1/11th pound, imperforate, coded **6-10D / BMC**
F6112167	08/42	RP-1059	**2¢ / EXCISE TAX** on 1/11th pound, imperforate, coded **6-10D / BMC**

For initial production under the June 1942 Budget, “Macdonald Tobacco”, Montreal, mimeographed their *on-hand* imperforate sheets of **RP-894** with a repeating one-line *sans-serif* Gothic 1-10-D 2¢ as the provisional **RP-1092**. The strips are not date coded, but the Area Collector had taken the added excise duty when the mimeographing occurred, and the tobacco was *excise duty paid* when delivered for consumption.

RP-1092 - 1-10-D 2¢ on 1/11th pound, imperforate, control **F6206652**
A repeating mimeograph by “Macdonald Tobacco”, Montreal, for the June 1942 Budget

F6206652★	RP-1092	1-10-D 2¢ mimeograph on 1/11th pound, imperforate

“Macdonald Tobacco” did not code date their 1942 and 1943 mimeographed surcharges and re-surcharges. It appears from the control numbering that the sheets had been obtained under their proper Budget and the tobacco was added *excise tax paid* when delivered for consumption.

The control sequence continues with the “Imperial Tobacco”, Montreal, company surcharge **RP-1059** on a later control numbered batch of the imperforate **RP-894**. Since this surcharge was used until September 1942, it seems that Imperial was buying un-surcharged 1/11th pound sheets from stock at “Customs and Excise”, Ottawa, and applying their *one-time* company surcharge. The strips were date coded since the Area Collector had taken the added excise tax when they were surcharged, and thus the tobacco was *excise tax paid* when delivered for consumption.

RP-1059 - **2¢ / EXCISE TAX** on 1/11th pound, imperforate, control **F6367820**
One-time coded **6-10D / BMC** by “Imperial Tobacco”, Montreal, in August 1942

F6223091	08/42	RP-1059	**2¢ / EXCISE TAX** on 1/11th pound, coded **6-10D / BMC**
F6223093	08/42	RP-1059	**2¢ / EXCISE TAX** on 1/11th pound, coded **6-10D / BMC**
F6228866	08/42	RP-1059	**2¢ / EXCISE TAX** on 1/11th pound, coded **6-10D / BMC**
F6228868	08/42	RP-1059	**2¢ / EXCISE TAX** on 1/11th pound, coded **6-10D / BMC**
F6230042	08/42	RP-1059	**2¢ / EXCISE TAX** on 1/11th pound, coded **6-10D / BMC**
F6230043	08/42	RP-1059	**2¢ / EXCISE TAX** on 1/11th pound, coded **6-10D / BMC**
F6230086	08/42	RP-1059	**2¢ / EXCISE TAX** on 1/11th pound, coded **6-10D / BMC**
F6230098	08/42	RP-1059	**2¢ / EXCISE TAX** on 1/11th pound, coded **6-10D / BMC**
F6230099	08/42	RP-1059	**2¢ / EXCISE TAX** on 1/11th pound, coded **6-10D / BMC**
F6312967	08/42	RP-1059	**2¢ / EXCISE TAX** on 1/11th pound, coded **6-10D / BMC**
F6364006★	08/42	RP-1059	**2¢ / EXCISE TAX** on 1/11th pound, coded **6-10D / BMC**
F6367820	08/42	RP-1059	**2¢ / EXCISE TAX** on 1/11th pound, coded **6-10D / BMC**
F6437409	08/42	RP-1059	**2¢ / EXCISE TAX** on 1/11th pound, coded **6-10D / BMC**
F6459784	08/42	RP-1059	**2¢ / EXCISE TAX** on 1/11th pound, coded **6-10D / BMC**

F6459786	08/42	RP-1059	**2¢ / EXCISE TAX** on 1/11th pound, coded **6-10D / BMC**
F6459789	08/42	RP-1059	**2¢ / EXCISE TAX** on 1/11th pound, coded **6-10D / BMC**
F6459839	08/42	RP-1059	**2¢ / EXCISE TAX** on 1/11th pound, coded **6-10D / BMC**
F6460392	08/42	RP-1059	**2¢ / EXCISE TAX** on 1/11th pound, coded **6-10D / BMC**
F6460399	08/42	RP-1059	**2¢ / EXCISE TAX** on 1/11th pound, coded **6-10D / BMC**
F6544121	08/42	RP-1059	**2¢ / EXCISE TAX** on 1/11th pound, coded **6-10D / BMC**
F6570447	08/42	RP-1059	**2¢ / EXCISE TAX** on 1/11th pound, coded **6-10D / BMC**
F6762411	09/42	RP-1059	**2¢ / EXCISE TAX** on 1/11th pound, coded **1-23D / CMC**

This last strip is definitely from “Imperial Tobacco”, Granby, as checked in Erling van Dam’s stock book. Perhaps some of the other strips are also from Granby, and I have inadvertently recorded them as coming from Montreal.

As is necessitated by the appearance of the following “Imperial Tobacco”, Montreal, company re-surcharge, BABN must applied their 1942 dark blue three-line 3½ and 2½ mm. Gothic surcharge **2¢ / EXCISE / TAX** to a batch of imperforate 1/11th pound strips as **RP-1182**. There is no control number listing in this position *to date* for the item.

Fitting into the control sequence at this point (as noted above) a batch of **RP-1192** was sent to “Houde & Grothe”, Quebec City, under the 1942 Budget, since what follows is the “Imperial Tobacco” **4¢ ■** deep blue 1943 re-surcharge **RP-1268**. *The illustrated strip, however, is from a later batch used at Montreal*.

RP-1268 - **4¢ ■** over **2¢ / EXCISE / TAX** on 1/11th pound, imperforate, control **G1211102**
Coded **6-10D / AOB** by “Imperial Tobacco”, Montreal, in April 1943

F6954122	04/43	RP-1268	**4¢ ■** over **2¢ / EXCISE / TAX** on 1/11th pound, coded **7-13D / AOB**

Possibly, judging by the control numbers on the succeeding strips (which are not re-surcharges) I have mis-recorded the control number, or the Brandom number, of the preceding strip, and it is not a re-surcharged copy - in which case you can delete both of the preceding paragraphs. *Note that the above illustration is of later Montreal copy*. Who has the **F6954122** copy today? Unless a *typo,* the strip is a one-time *compressed* **4¢ ■** surcharge by “B. Houde & Grothe”, Quebec City, coded in April 1943. This late date would seem about correct, since “Houde & Grothe” was not a major actor in the field, and their dates of use trail those of the other large manufacturers.

Note: “Houde & Grothe” re-surcharges for 1943 are very distinctive, and use a compressed (squashed) figure **4**.

For general distribution under the Budget of June 1942 BABN surcharged **RP-894** with their dark blue three-line 3½ and 2½ mm. Gothic **2¢ / EXCISE / TAX** as **RP-1182**.

RP-1182 - **2¢ / EXCISE / TAX** on 1/11th pound, imperforate, control **F7144908**
Roller coded **6-10D / CMC** by “Imperial Tobacco”, Montreal, in September 1942

F6988160	09/42	RP-1182	**2¢ / EXCISE / TAX** on 1/11th pound, imperforate, coded **6-10D / CMC**
F6990042	09/42	RP-1182	**2¢ / EXCISE / TAX** on 1/11th pound, imperforate, coded **6-10D / CMC**
F7144908★	09/42	RP-1182	**2¢ / EXCISE / TAX** on 1/11th pound, imperforate, coded **6-10D / CMC**
F7300252	09/42	RP-1182	**2¢ / EXCISE / TAX** on 1/11th pound, imperforate, coded **6-10D / CMC**
F7300273	09/42	RP-1182	**2¢ / EXCISE / TAX** on 1/11th pound, imperforate, coded **6-10D / CMC**
F7300293	09/42	RP-1182	**2¢ / EXCISE / TAX** on 1/11th pound, imperforate, coded **6-10D / CMC**
F7397896	09/42	RP-1182	**2¢ / EXCISE / TAX** on 1/11th pound, imperforate, coded **6-10D / CMC**

F7415254	09/42	RP-1182	**2¢ / EXCISE / TAX** on 1/11th pound, imperforate, coded **6-10D / CMC**
F7415531	09/42	RP-1182	**2¢ / EXCISE / TAX** on 1/11th pound, imperforate, coded **6-10D / CMC**
F7451663	10/42	RP-1182	**2¢ / EXCISE / TAX** on 1/11th pound, imperforate, coded **6-10D / AMD**
F7456115	10/42	RP-1182	**2¢ / EXCISE / TAX** on 1/11th pound, imperforate, coded **6-10D / AMD**
F7514796	10/42	RP-1182	**2¢ / EXCISE / TAX** on 1/11th pound, imperforate, coded **6-10D / AMD**
F7588100	10/42	RP-1182	**2¢ / EXCISE / TAX** on 1/11th pound, imperforate, coded **6-10D / AMD**
F7611584★	10/42	RP-1182	**2¢ / EXCISE / TAX** on 1/11th pound, imperforate, coded **6-10D / AMD**
F8558057	11/42	RP-1182	**2¢ / EXCISE / TAX** on 1/11th pound, imperforate, coded **6-10D / BMD**
F8558059	11/42	RP-1182	**2¢ / EXCISE / TAX** on 1/11th pound, imperforate, coded **6-10D / BMD**
F8683572	11/42	RP-1182	**2¢ / EXCISE / TAX** on 1/11th pound, imperforate, coded **6-10D / BMD**
F8831121	11/42	RP-1182	**2¢ / EXCISE / TAX** on 1/11th pound, imperforate, coded **6-10D / BMD**
F9026368	10/42	RP-1182	**2¢ / EXCISE / TAX** on 1/11th pound, imperforate, coded **1-23D / AMD**
F9159388	11/42	RP-1182	**2¢ / EXCISE / TAX** on 1/11th pound, imperforate, coded **1-23D / BMD**
F9258111	12/42	RP-1182	**2¢ / EXCISE / TAX** on 1/11th pound, imperforate, coded **6-10D / CMD**
F9288150★	12/42	RP-1182	**2¢ / EXCISE / TAX** on 1/11th pound, imperforate, coded **1-23D / CMD**
F9295893	12/42	RP-1182	**2¢ / EXCISE / TAX** on 1/11th pound, imperforate, coded **6-10D / CMD**
F9302381	12/42	RP-1182	**2¢ / EXCISE / TAX** on 1/11th pound, imperforate, coded **6-10D / CMD**
F9311361	12/42	RP-1182	**2¢ / EXCISE / TAX** on 1/11th pound, imperforate, coded **6-10D / CMD**
F9312059	12/42	RP-1182	**2¢ / EXCISE / TAX** on 1/11th pound, imperforate, coded **6-10D / CMD**
F9312084	12/42	RP-1182	**2¢ / EXCISE / TAX** on 1/11th pound, imperforate, coded **6-10D / CMD**
F9312248	12/42	RP-1182	**2¢ / EXCISE / TAX** on 1/11th pound, imperforate, coded **6-10D / CMD**
F9312249	12/42	RP-1182	**2¢ / EXCISE / TAX** on 1/11th pound, imperforate, coded **6-10D / CMD**
F9312250	12/42	RP-1182	**2¢ / EXCISE / TAX** on 1/11th pound, imperforate, coded **6-10D / CMD**
F9312251	12/42	RP-1182	**2¢ / EXCISE / TAX** on 1/11th pound, imperforate, coded **6-10D / CMD**
F9312252	12/42	RP-1182	**2¢ / EXCISE / TAX** on 1/11th pound, imperforate, coded **6-10D / CMD**
F9312253	12/42	RP-1182	**2¢ / EXCISE / TAX** on 1/11th pound, imperforate, coded **6-10D / CMD**
F9312256	12/42	RP-1182	**2¢ / EXCISE / TAX** on 1/11th pound, imperforate, coded **6-10D / CMD**
F9388259	01/43	RP-1182	**2¢ / EXCISE / TAX** on 1/11th pound, imperforate, coded **1-23D / ANA**

When the Budget of March 3rd 1943 under the "Special War Measures Act" doubled the excise tax from 1¢ to 2¢ per ounce or fraction thereof, "Imperial Tobacco", Granby, re-surcharged sheets of **RP-1182** with their Gothic 3 mm. deep blue **4¢ ■** with its 4 mm. *killer square* as the company re-surcharge **RP-1268**. The colour of their date/company coding changed from red to blue ink when Imperial exhausted their supply of red surcharging ink - which with the Budget of 1943 (and the discontinuation of company overprinting) had become surplus. The strip is date coded, since the Area Collector had taken the added excise duty when the re-surcharging occurred, and the tobacco was *excise duty paid* when delivered for consumption.

RP-1268 - 4¢ ■ over **2¢ / EXCISE / TAX** on 1/11th pound, imperforate, control **F9521638**
Roller coded **1-23D / AOB** by "Imperial Tobacco", Granby, in April 1943

F9521638★	04/43	RP-1268	**4¢ ■** over **2¢ / EXCISE / TAX** on 1/11th pound, coded **1-23D / AOB**

Meanwhile prior to the tabling of the March 1943 Budget "Imperial Tobacco", Montreal, had used the following -

F9683572	12/42	RP-1182	**2¢ / EXCISE / TAX** on 1/11th pound, imperforate, coded **6-10D / CMD**
G0016680	12/42	RP-1182	**2¢ / EXCISE / TAX** on 1/11th pound, imperforate, coded **6-10D / CMD**
G0085058	01/43	RP-1182	**2¢ / EXCISE / TAX** on 1/11th pound, imperforate, coded **6-10D / ANA**
G0359076	01/43	RP-1182	**2¢ / EXCISE / TAX** on 1/11th pound, imperforate, coded **6-10D / ANA**
G0406196	02/43	RP-1182	**2¢ / EXCISE / TAX** on 1/11th pound, imperforate, coded **6-10D / BOA**
G0568697	02/43	RP-1182	**2¢ / EXCISE / TAX** on 1/11th pound, imperforate, coded **6-10D / BOA**

When the Budget of March 3rd 1943 under the "Special War Measures Act" doubled the excise tax from 1¢ to 2¢ per ounce or fraction thereof, "Imperial Tobacco", Montreal, re-surcharged sheets of **RP-1182** with their Gothic 3 mm. deep blue **4¢ ■** with its blue 4 mm. *killer square* as the company re-surcharge **RP-1268**. The strips are date coded, since the Area Collector had taken the added excise duty when the re-surcharging occurred, and the tobacco was *excise duty paid* when delivered for consumption.

RP-1268 - 4¢ ■ over **2¢ / EXCISE / TAX** on 1/11th pound, imperforate, control **G1211102**
Roller coded **6-10D / AOB** by "Imperial Tobacco", Montreal, in April 1943

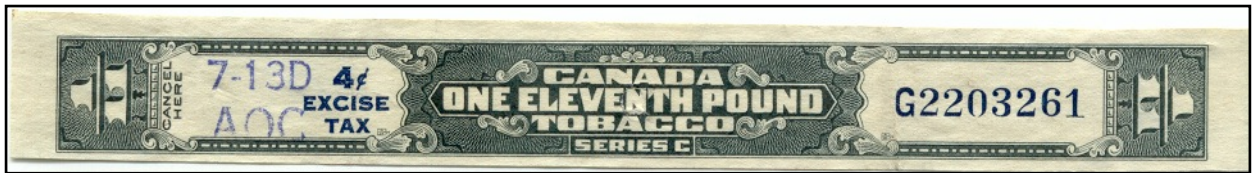
G0868188	03/43	RP-1268	**4¢ ■** over **2¢ / EXCISE / TAX** on 1/11th pound, coded **6-10D / COA**
G1046607	04/43	RP-1268	**4¢ ■** over **2¢ / EXCISE / TAX** on 1/11th pound, coded **6-10D / AOB**
G1202315	04/43	RP-1268	**4¢ ■** over **2¢ / EXCISE / TAX** on 1/11th pound, coded **6-10D / AOB**
G1211102★	04/43	RP-1268	**4¢ ■** over **2¢ / EXCISE / TAX** on 1/11th pound, coded **6-10D / AOB**
G1244120	04/43	RP-1268	**4¢ ■** over **2¢ / EXCISE / TAX** on 1/11th pound, coded **6-10D / AOB**
G1380870	04/43	RP-1268	**4¢ ■** over **2¢ / EXCISE / TAX** on 1/11th pound, coded **6-10D / AOB**

Under the Budget of March 3rd 1943, BABN re-surcharged sheets of their imperforate **RP-1182** with its 3 mm. dark blue Gothic **4¢**, plus the three 7 mm. horizontally stacked *killer lines* as **RP-1588**.

RP-1588 - 4¢ over **2¢ / EXCISE / TAX** on 1/11th pound, imperforate, control **G1713077**
Coded **7-13D / COB** by "B. Houde Tobacco", Quebec City, in June 1943

G1713077★	06/43	RP-1588	**4¢** over **2¢ / EXCISE / TAX** on 1/11th pound, coded **7-13D / COB**
G1713125	06/43	RP-1588	**4¢** over **2¢ / EXCISE / TAX** on 1/11th pound, coded **7-13D / COB**
G1714828	06/43	RP-1588	**4¢** over **2¢ / EXCISE / TAX** on 1/11th pound, coded **7-13D / COB**

For general distribution under the March 1943 Budget BABN surcharged the imperforate **RP-894** with their three-line 3 and 2 mm. dark blue Gothic **4¢ / EXCISE / TAX**, as **RP-1654**.



RP-1654 - 4¢ / EXCISE / TAX on 1/11th pound, imperforate, control **G2203261**
Coded by "B. Houde & Grothe", Quebec City, in July 1943

G2086073		RP-1654	**4¢ / EXCISE / TAX** on 1/11th pound, imperforate
G2141245	06/43	RP-1654	**4¢ / EXCISE / TAX** on 1/11th pound, imperforate, coded **7-13D / COB**
G2203261★	07/43	RP-1654	**4¢ / EXCISE / TAX** on 1/11th pound, imperforate, coded **7-13D / AOC**
G2367613	06/43	RP-1654	**4¢ / EXCISE / TAX** on 1/11th pound, imperforate, coded **1-23D / COB**
G2437251	06/43	RP-1654	**4¢ / EXCISE / TAX** on 1/11th pound, imperforate, coded **1-23D / COB**
G2463689	07/43	RP-1654	**4¢ / EXCISE / TAX** on 1/11th pound, imperforate, coded **1-23D / AOC**
G2533249	09/43	RP-1654	**4¢ / EXCISE / TAX** on 1/11th pound, imperforate, coded **1-23D / COC**
G2580418	09/43	RP-1654	**4¢ / EXCISE / TAX** on 1/11th pound, imperforate, coded **1-23D / COC**

G3317065	08/43	RP-1654	**4¢ / EXCISE / TAX** on 1/11th pound, imperforate, coded **1-18-E / BOC**
G3463446	08/43	RP-1654	**4¢ / EXCISE / TAX** on 1/11th pound, imperforate, coded **7-13D / BOC**
G3463447	08/43	RP-1654	**4¢ / EXCISE / TAX** on 1/11th pound, imperforate, coded **7-13D / BOC**
G3510922	08/43	RP-1654	**4¢ / EXCISE / TAX** on 1/11th pound, imperforate, coded **7-13D / BOC**
G3909904	09/43	RP-1654	**4¢ / EXCISE / TAX** on 1/11th pound, imperforate, coded **1-18-E / COC**
G3932218	09/43	RP-1654	**4¢ / EXCISE / TAX** on 1/11th pound, imperforate, coded **1-18-E / COC**
G3932246	09/43	RP-1654	**4¢ / EXCISE / TAX** on 1/11th pound, imperforate, coded **1-18-E / COC**
G4309110	10/43	RP-1654	**4¢ / EXCISE / TAX** on 1/11th pound, imperforate, coded **7-13D / AOD**
G4435633	10/43	RP-1654	**4¢ / EXCISE / TAX** on 1/11th pound, imperforate, coded **7-13D / AOD**
G4435634	10/43	RP-1654	**4¢ / EXCISE / TAX** on 1/11th pound, imperforate, coded **7-13D / AOD**
G4506387★	10/43	RP-1654	**4¢ / EXCISE / TAX** on 1/11th pound, imperforate, coded **1-18-E / AOD**
G4516140	10/43	RP-1654	**4¢ / EXCISE / TAX** on 1/11th pound, imperforate, coded **1-18-E / AOD**
G4774176	11/43	RP-1654	**4¢ / EXCISE / TAX** on 1/11th pound, imperforate, coded **7-13D / BOD**
G4774177	11/43	RP-1654	**4¢ / EXCISE / TAX** on 1/11th pound, imperforate, coded **7-13D / BOD**
G4774183	11/43	RP-1654	**4¢ / EXCISE / TAX** on 1/11th pound, imperforate, coded **7-13D / BOD**
G4881401	12/43	RP-1654	**4¢ / EXCISE / TAX** on 1/11th pound, imperforate, coded **7-13D / COD**
G4933056	12/43	RP-1654	**4¢ / EXCISE / TAX** on 1/11th pound, imperforate, coded **7-13D / COD**

NOTE: ***this apparently was the final control number in the 1/11th pound Series "C" sequence***

The control numbers on the 1/11th pound strip have run through the introductory and lettered alphabetic sequences from **0000001** to **F9999999**, and continued to **G4933056** - so the 1/11th pound total is 74,933,056 strips.

The introductory numbers, and each subsequent alphabetic letter sequence, covers 10,000,000 strips

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--- The 8 mm. dark blue 1/11 overprint and re-surcharge of RP-1579 - for the 1943 Budget ---

With the tabling of the June 1942 Budget, BABN surcharged their stock of the 1/16th pound imperforate **RP-869** with **1¢ / EXCISE / TAX** as **RP-1164**. This re-surcharge was shipped to the manufacturers but, other than Imperial and Macdonald Tobacco, they had little use for it.

When the Budget of March 3rd 1943 doubled the excise tax from 1¢ to 2¢ per ounce, or fraction thereof, BABN re-surcharged **RP-1164** with **2¢** as **RP-1579**. Subsequent to the 1943 Budget, the packaging of tobacco pouches smaller than 1/12th pound was prohibited for the duration of the war. This made the 1/16th pound strip *obsolete*. As a result BABN overprinted their remaining sheets of **RP-1579** to larger denominations, once again re-surcharging them (as necessitated by their *over one ounce* size) for use at other denominations.

Under the March 1943 Budget, BABN overprinted the *obsolete* imperforate **RP-1579** (2¢ over 1¢ on 1/16th pound) with a dark blue central 8 mm. Gothic **1/11** plus the vertically positioned 4 mm. Gothic **1/11** killers at the ends, and the requisite (over one ounce) re-surcharge of **4¢** as **RP-1640**. *The controls are in the 1/16th pound sequence*, having been originally applied to **RP-869**.

Since **RP-1724** (the *Series of 1942* imperforate 1/11th pound **4¢ - EXCISE / TAX** surcharged strip) was in use at "Tuckett Tobacco" by December 1943, it seems that **RP-1640** was from the middle to latter part of 1943.

RP-1640 - **4¢** and **1/11** over **2¢** on **1¢ / EXCISE / TAX** on 1/16th pound, imperforate, control **A2780695**

A2430286	RP-1640	**4¢** and **1/11** over **2¢** on **1¢ / EXCISE / TAX** on 1/16th pound, imperforate
A2446232	RP-1640	**4¢** and **1/11** over **2¢** on **1¢ / EXCISE / TAX** on 1/16th pound, imperforate
A2780695★	RP-1640	**4¢** and **1/11** over **2¢** on **1¢ / EXCISE / TAX** on 1/16th pound, imperforate
A2785941★	RP-1640	**4¢** and **1/11** over **2¢** on **1¢ / EXCISE / TAX** on 1/16th pound, imperforate
A2789605	RP-1640	**4¢** and **1/11** over **2¢** on **1¢ / EXCISE / TAX** on 1/16th pound, imperforate
A2957530	RP-1640	**4¢** and **1/11** over **2¢** on **1¢ / EXCISE / TAX** on 1/16th pound, imperforate
A3021803	RP-1640	**4¢** and **1/11** over **2¢** on **1¢ / EXCISE / TAX** on 1/16th pound, imperforate
A3096800	RP-1640	**4¢** and **1/11** over **2¢** on **1¢ / EXCISE / TAX** on 1/16th pound, imperforate
A3299299★	RP-1640	**4¢** and **1/11** over **2¢** on **1¢ / EXCISE / TAX** on 1/16th pound, imperforate
A3414429	RP-1640	**4¢** and **1/11** over **2¢** on **1¢ / EXCISE / TAX** on 1/16th pound, imperforate
A3460592	RP-1640	**4¢** and **1/11** over **2¢** on **1¢ / EXCISE / TAX** on 1/16th pound, imperforate

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